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**AUGUST**

**TACOMA POWER**

**2019**

**INTERIM  
FINANCIAL  
REPORT**





# Public Utility Board

KAREN LARKIN

Chair

BRYAN FLINT

Vice-Chair

MARK PATTERSON

Secretary

CHRISTINE COOLEY

Member

CARLOS M. WATSON

Member

JACKIE FLOWERS

Director of Utilities

CHRIS ROBINSON

Power Superintendent/COO

ANDREW CHERULLO

Finance Director

DEPARTMENT OF PUBLIC UTILITIES

CITY OF TACOMA

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CITY OF TACOMA, WASHINGTON  
DEPARTMENT OF PUBLIC UTILITIES, LIGHT DIVISION

Doing Business As

# TACOMA POWER

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*Note: These financial statements are interim, unaudited reports prepared primarily for the use of management. Not all transactions reported in these statements have been recorded on the full accrual basis of accounting or in accordance with generally accepted accounting principles.*

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City of Tacoma, Washington  
Department of Public Utilities  
Tacoma Power  
Statements of Net Position (Unaudited)  
August 31, 2019 and August 31, 2018

<b>ASSETS AND DEFERRED OUTFLOWS</b>	<b>2019</b>	<b>2018</b>
<b>UTILITY PLANT</b>		
Electric Plant in Service	\$2,139,596,445	\$2,065,976,903
Less Depreciation and Amortization	<u>(1,124,410,810)</u>	<u>(1,082,718,785)</u>
Total	1,015,185,635	983,258,118
Construction Work in Progress	<u>48,465,311</u>	<u>70,656,078</u>
Net Utility Plant	<u>1,063,650,946</u>	<u>1,053,914,196</u>
<b>NON-UTILITY PROPERTY</b>	<u>182,051</u>	<u>182,051</u>
<b>RESTRICTED ASSETS</b>		
Cash and Equity in Pooled Investments:		
Provision for Debt Service	9,524,720	10,087,183
Special Bond Reserves	4,997,639	4,997,639
Wynoochee Reserve - State of Washington	2,673,230	2,620,948
Fish and Wildlife Reserves	<u>24,034,485</u>	<u>-</u>
Total Restricted Assets	<u>41,230,074</u>	<u>17,705,770</u>
<b>CURRENT ASSETS</b>		
Cash and Equity in Pooled Investments:		
Current Fund	133,571,028	149,394,411
Customers' and Contractors' Deposits	2,710,679	2,703,748
Conservation Loan Fund	3,921,992	3,731,758
Rate Stabilization Fund	48,000,000	48,000,000
Receivables:		
Customers	17,340,790	16,847,886
Accrued Unbilled Revenue	30,730,773	30,701,425
Others	8,932,125	11,948,912
Provision for Uncollectibles	(2,773,679)	(917,728)
Materials and Supplies	6,528,842	6,982,918
Prepayments and Other	<u>10,514,815</u>	<u>6,505,844</u>
Total Current Assets	<u>259,477,365</u>	<u>275,899,174</u>
<b>OTHER ASSETS</b>		
Regulatory Asset - Conservation	47,728,157	48,136,441
Net Pension Asset	15,506,238	-
Conservation Loan Fund Receivables	<u>2,458,612</u>	<u>2,535,303</u>
Total Other Assets	<u>65,693,007</u>	<u>50,671,744</u>
<b>Total Assets</b>	<u>1,430,233,443</u>	<u>1,398,372,935</u>
<b>DEFERRED OUTFLOWS</b>		
Deferred Outflow for Pensions	19,885,557	38,426,742
Deferred Outflow for OPEB	<u>957,357</u>	<u>-</u>
Total Deferred Outflows	<u>20,842,914</u>	<u>38,426,742</u>
<b>TOTAL ASSETS AND DEFERRED OUTFLOWS</b>	<u><u>\$1,451,076,357</u></u>	<u><u>\$1,436,799,677</u></u>

*These statements should be read in conjunction with the Notes to the Financial Statements contained in the previous year-end Financial Report*

<b>NET POSITION, LIABILITIES AND DEFERRED INFLOWS</b>	<b>2019</b>	<b>2018</b>
<b>NET POSITION</b>		
Net Investment in Capital Assets	\$608,524,429	\$642,120,863
Restricted for:		
Wynoochee Reserve - State of Washington	2,673,230	2,620,948
Fish and Wildlife Reserves	24,034,485	-
Debt Service	6,243,332	6,730,000
Net Pension Asset	15,506,238	-
Unrestricted	<u>196,390,200</u>	<u>214,605,109</u>
<b>TOTAL NET POSITION</b>	<b><u>853,371,914</u></b>	<b><u>866,076,920</u></b>
<b>LONG-TERM DEBT</b>		
2010B Electric System Refunding Bonds	147,070,000	147,070,000
2010C Electric System Refunding Bonds	24,185,000	24,185,000
2013A Electric System Rev & Refunding Bonds	96,125,000	105,490,000
2013B Electric System Rev & Refunding Bonds	35,620,000	35,620,000
2017 Electric System Revenue Bonds	<u>70,575,000</u>	<u>70,575,000</u>
Total Bonded Indebtedness	373,575,000	382,940,000
Less: Unamortized Bond Premiums	<u>22,116,205</u>	<u>23,688,023</u>
Net Bonded Indebtedness	395,691,205	406,628,023
Line of Credit	<u>-</u>	<u>250,000</u>
Total Long-Term Debt	<u>395,691,205</u>	<u>406,878,023</u>
<b>CURRENT LIABILITIES</b>		
Salaries and Wages Payable	4,107,229	3,923,763
Taxes and Other Payables	12,122,503	13,420,978
Purchases and Transmission of Power Accrued	13,367,872	12,149,450
Interest Payable	3,281,388	3,357,183
Customers' Deposits	2,657,968	2,720,291
Current Portion of Long-Term Debt	64,615,000	10,095,000
Current Accrued Compensated Absences	<u>1,091,328</u>	<u>1,044,235</u>
Total Current Liabilities	<u>101,243,288</u>	<u>46,710,900</u>
<b>LONG-TERM LIABILITIES</b>		
Long-Term Accrued Compensated Absences	9,821,955	9,398,115
Net OPEB Liability	12,272,355	-
Net Pension Liability	-	36,687,245
Other Long-Term Liabilities	<u>4,221,625</u>	<u>15,143,610</u>
Total Long-Term Liabilities	<u>26,315,935</u>	<u>61,228,970</u>
<b>TOTAL LIABILITIES</b>	<b><u>523,250,428</u></b>	<b><u>514,817,893</u></b>
<b>DEFERRED INFLOWS</b>		
Deferred Inflow for Pensions	26,395,236	7,904,864
Deferred Inflow for OPEB	58,779	-
Rate Stabilization	<u>48,000,000</u>	<u>48,000,000</u>
Total Deferred Inflows	<u>74,454,015</u>	<u>55,904,864</u>
<b>TOTAL NET POSITION, LIABILITIES AND DEFERRED INFLOWS</b>	<b><u>\$1,451,076,357</u></b>	<b><u>\$1,436,799,677</u></b>

City of Tacoma, Washington  
Department of Public Utilities  
Tacoma Power  
Statements of Revenues, Expenses and Changes in Net Position (Unaudited)  
August 31, 2019 and August 31, 2018

	August 2019	August 2018
<b>OPERATING REVENUES</b>		
Sales of Electric Energy	\$27,683,022	\$35,917,164
Other Operating Revenues	1,416,196	1,388,296
Click! Network Operating Revenues	2,116,912	2,089,607
Total Operating Revenue	<u>31,216,130</u>	<u>39,395,067</u>
<b>OPERATING EXPENSES</b>		
Production Expense		
Hydraulic Power Production	2,759,930	2,805,127
Other Production Expense	575,540	475,656
Total Expense Power Produced	<u>3,335,470</u>	<u>3,280,783</u>
Purchased Power	12,446,751	12,660,465
Total Production Expense	<u>15,782,221</u>	<u>15,941,248</u>
Transmission Expense	2,996,784	2,876,354
Distribution Expense	2,831,436	2,330,016
Click! Network Commercial Operations Expense	1,646,913	2,055,679
Customer Accounts Expense (CIS)	1,422,625	989,154
Conservation and Other Customer Assistance	1,427,658	1,385,070
Taxes	1,625,254	1,324,249
Depreciation	4,021,863	4,382,470
Administrative and General	3,117,936	2,031,451
Total Operating Expenses	<u>34,872,690</u>	<u>33,315,691</u>
<b>OPERATING INCOME (LOSS)</b>	<u>(3,656,560)</u>	<u>6,079,376</u>
<b>NON-OPERATING REVENUES (EXPENSES)</b>		
Interest Income	415,958	315,776
Contribution to Family Need	(41,667)	(8,333)
Other Net Non-Op Revenues and Deductions	244,108	209,232
Interest on Long-Term Debt	(1,752,585)	(1,679,031)
Amort of Debt Related Costs	129,158	134,639
Interest Charged to Construction	(4,954)	256,294
Total Non-Operating Revenues (Expenses)	<u>(1,009,982)</u>	<u>(771,423)</u>
Net Income (Loss) Before Capital Contributions and Transfers	(4,666,542)	5,307,953
Capital Contributions		
Cash	597,765	123,070
Donated Fixed Assets	4,116	-
BABs and CREBs Interest Subsidies	206,959	329,553
Transfers		
City Gross Earnings Tax	(2,306,339)	(3,077,507)
Transfers from (to) Other Funds	<u>-</u>	<u>-</u>
<b>CHANGE IN NET POSITION</b>	<u>(\$6,164,041)</u>	<u>\$2,683,069</u>
 TOTAL NET POSITION - January 1		
 TOTAL NET POSITION - August 31		



YEAR TO DATE			
August 31, 2019	August 31, 2018	2019/2018 VARIANCE	PERCENT CHANGE
\$279,173,717	\$289,366,108	(\$10,192,391)	-3.5%
13,057,691	12,450,842	606,849	4.9%
17,193,606	17,068,863	124,743	0.7%
<u>309,425,014</u>	<u>318,885,813</u>	<u>(9,460,799)</u>	-3.0%
23,911,600	18,412,504	5,499,096	29.9%
<u>4,152,576</u>	<u>3,780,092</u>	<u>372,484</u>	9.9%
28,064,176	22,192,596	5,871,580	26.5%
<u>109,491,016</u>	<u>89,265,794</u>	<u>20,225,222</u>	22.7%
137,555,192	111,458,390	26,096,802	23.4%
24,673,472	22,393,357	2,280,115	10.2%
23,358,432	21,553,262	1,805,170	8.4%
14,262,326	16,212,087	(1,949,761)	-12.0%
10,225,959	9,021,985	1,203,974	13.3%
12,117,133	10,022,820	2,094,313	20.9%
13,925,351	13,797,239	128,112	0.9%
32,701,146	36,679,161	(3,978,015)	-10.8%
<u>26,955,817</u>	<u>20,935,232</u>	<u>6,020,585</u>	28.8%
<u>295,774,828</u>	<u>262,073,533</u>	<u>33,701,295</u>	12.9%
<u>13,650,186</u>	<u>56,812,280</u>	<u>(43,162,094)</u>	-76.0%
4,652,122	3,704,941	947,181	25.6%
(333,333)	(66,667)	(266,666)	-400.0%
1,493,418	1,169,068	324,350	27.7%
(14,091,084)	(13,606,104)	(484,980)	-3.6%
1,033,261	1,077,114	(43,853)	-4.1%
<u>(4,954)</u>	<u>1,151,915</u>	<u>(1,156,869)</u>	-100.4%
<u>(7,250,570)</u>	<u>(6,569,733)</u>	<u>(680,837)</u>	-10.4%
6,399,616	50,242,547	(43,842,931)	-87.3%
4,167,174	7,101,926	(2,934,752)	-41.3%
228,718	168,031	60,687	36.1%
2,419,525	2,505,922	(86,397)	-3.4%
(23,274,903)	(24,081,021)	806,118	3.3%
<u>-</u>	<u>(31,158)</u>	<u>31,158</u>	100.0%
(10,059,870)	35,906,247	(45,966,117)	-128.0%
<u>863,431,784</u>	<u>830,170,673</u>	<u>33,261,111</u>	4.0%
<u>\$853,371,914</u>	<u>\$866,076,920</u>	<u>(\$12,705,006)</u>	

*These statements should be read in conjunction with the Notes to the Financial Statements contained in the previous year-end Financial Report*

City of Tacoma, Washington  
Department of Public Utilities  
Tacoma Power  
Summary of Revenues and Billings (Unaudited)  
August 31, 2019 and August 31, 2018

	For the month of August 2019	For the month of August 2018
<b>OPERATING REVENUE</b>		
Sales of Electric Energy		
Residential	\$10,185,096	\$11,993,809
Commercial	1,939,722	2,474,006
General	11,109,703	11,285,240
Contract Industrial	2,103,649	2,135,957
Public Street and Highway Lighting	32,169	1,356,866
Sales to Other Electric Utilities	31,711	32,923
Total Sales to Customers	25,402,050	29,278,801
Bulk Power Sales	2,280,972	6,638,363
Total Sales of Electric Energy	27,683,022	35,917,164
Other Operating Revenue		
Rentals and Leases from Elect. Property	200,818	173,168
Wheeling	833,250	819,905
Service Fees and Other	382,128	395,223
Telecommunications Revenue	2,116,912	2,089,607
Total Other Operating Revenues	3,533,108	3,477,903
 TOTAL OPERATING REVENUES	 \$31,216,130	 \$39,395,067
 <b>BILLINGS (Number of Months Billed)</b>		
Residential	144,142	171,349
Commercial	14,046	17,542
General	2,559	2,907
Contract Industrial	2	2
Public Streets and Highway Lighting	726	790
Sales to Other Electric Utilities	1	1
 TOTAL BILLINGS	 161,476	 192,591

YEAR TO DATE			
August 31, 2019	August 31, 2018	2019/2018 VARIANCE	PERCENT CHANGE
\$126,042,510	\$123,493,346	\$2,549,164	2.1%
20,119,627	20,252,073	(132,446)	-0.7%
86,599,418	84,874,660	1,724,758	2.0%
15,567,143	15,323,726	243,417	1.6%
832,625	939,908	(107,283)	-11.4%
309,690	301,876	7,814	2.6%
249,471,013	245,185,589	4,285,424	1.7%
29,702,704	44,180,519	(14,477,815)	-32.8%
279,173,717	289,366,108	(10,192,391)	-3.5%
2,620,938	2,515,058	105,880	4.2%
6,915,798	6,620,345	295,453	4.5%
3,520,955	3,315,439	205,516	6.2%
17,193,606	17,068,863	124,743	0.7%
30,251,297	29,519,705	731,592	2.5%
<u>\$309,425,014</u>	<u>\$318,885,813</u>	<u>(\$9,460,799)</u>	-3.0%
1,289,349	1,293,315	(3,966)	-0.3%
130,427	129,570	857	0.7%
20,627	20,982	(355)	-1.7%
16	16	-	0.0%
7,425	7,294	131	1.8%
8	8	-	0.0%
<u>1,447,852</u>	<u>1,451,185</u>	<u>(3,333)</u>	-0.2%

City of Tacoma, Washington  
Department of Public Utilities  
Tacoma Power  
Gross Generation Report (Unaudited)  
August 31, 2019 and August 31, 2018

	For the month of August 2019	For the month of August 2018
KWH GENERATED, PURCHASED AND INTERCHANGED - Gross		
Generated - LaGrande	15,610,000	20,981,000
Generated - Alder	9,436,000	11,938,000
TOTAL NISQUALLY	<u>25,046,000</u>	<u>32,919,000</u>
Generated - Cushman No 1	1,080,000	2,108,000
Generated - Cushman No 2	381,000	2,107,000
TOTAL CUSHMAN	<u>1,461,000</u>	<u>4,215,000</u>
Generated - Mossyrock	43,737,000	44,962,000
Generated - Mayfield	25,803,000	25,884,000
TOTAL COWLITZ	<u>69,540,000</u>	<u>70,846,000</u>
Generated - Wynoochee	-	851,000
Generated - Hood Street	319,700	-
Tacoma's Share of Priest Rapids	1,667,000	1,908,000
Tacoma's Share of GCPHA	32,494,000	40,030,000
TOTAL KWH GENERATED - TACOMA SYSTEM	130,527,700	150,769,000
Purchased Power		
BPA Slice Contract	151,213,000	156,514,000
BPA Block Contract	107,679,000	104,857,000
Interchange Net	(31,471,250)	(45,737,250)
TOTAL KWH GENERATED, PURCHASED AND INTERCHANGED	357,948,450	366,402,750
Losses	3,276,430	3,322,620
Baldi Replacement	15,087	15,747
Ketron	12,533	11,439
NT PC Mutuals Schedules	(2,051,000)	(2,004,000)
PC Mutual Inadvertent	347,373	1,619,227
TACOMA SYSTEM FIRM LOAD	<u>359,548,873</u>	<u>369,367,783</u>
Maximum Kilowatts (System Firm Load)	628,979	685,646
Average Kilowatts (System Firm Load)	483,265	496,462
PIERCE COUNTY MUTUAL LOAD	97,828,000	98,890,000
KWH BILLED		
Residential Sales	96,736,422	115,229,541
Commercial Sales	20,394,726	26,362,910
General	161,812,591	168,652,153
Contract Industrial	44,217,660	46,373,460
Public Street and Highway Lighting	576,470	6,986,281
Sales to Other Electric Utilities	519,300	562,500
TOTAL FIRM	324,257,169	364,166,845
Bulk Power Sales	127,275,000	78,698,000
TOTAL KWH BILLED	<u>451,532,169</u>	<u>442,864,845</u>

YEAR TO DATE			
August 31, 2019	August 31, 2018	2019/2018 VARIANCE	PERCENT CHANGE
176,460,000	257,051,000	(80,591,000)	-31.4%
103,919,000	163,340,000	(59,421,000)	-36.4%
280,379,000	420,391,000	(140,012,000)	-33.3%
41,903,000	55,589,000	(13,686,000)	-24.6%
53,446,000	82,935,000	(29,489,000)	-35.6%
95,349,000	138,524,000	(43,175,000)	-31.2%
426,874,000	698,283,000	(271,409,000)	-38.9%
325,648,000	488,496,000	(162,848,000)	-33.3%
752,522,000	1,186,779,000	(434,257,000)	-36.6%
10,066,000	14,505,000	(4,439,000)	-30.6%
2,315,983	1,725,800	590,183	34.2%
14,883,000	20,443,000	(5,560,000)	-27.2%
180,130,000	201,810,000	(21,680,000)	-10.7%
1,335,644,983	1,984,177,800	(648,532,817)	-32.7%
1,443,228,000	1,848,376,000	(405,148,000)	-21.9%
1,034,651,000	1,007,535,000	27,116,000	2.7%
(629,332,000)	(1,623,792,333)	994,460,333	61.2%
3,184,191,983	3,216,296,467	(32,104,484)	-1.0%
25,125,094	32,722,527	(7,597,433)	-23.2%
161,538	385,764	(224,226)	-58.1%
185,753	199,095	(13,342)	-6.7%
(20,826,000)	(20,808,000)	(18,000)	-0.1%
1,185,098	2,594,423	(1,409,325)	-54.3%
3,190,023,466	3,231,390,276	(41,366,810)	-1.3%
968,579,000	1,053,535,000	(84,956,000)	-8.1%
1,333,617,591	1,341,327,624	(7,710,033)	-0.6%
219,030,794	223,456,078	(4,425,284)	-2.0%
1,304,193,887	1,315,032,377	(10,838,490)	-0.8%
325,093,320	334,203,360	(9,110,040)	-2.7%
7,000,899	(2,788,426)	9,789,325	351.1%
5,200,200	5,329,800	(129,600)	-2.4%
3,194,136,691	3,216,560,813	(22,424,122)	-0.7%
2,008,345,000	1,879,533,000	179,926,000	9.6%
5,202,481,691	5,096,093,813	106,387,878	2.1%

City of Tacoma, Washington  
Department of Public Utilities  
Click! Network  
Commercial Operations  
Operational Summary (Unaudited)  
August 31, 2019

	August 2019	August 2018
<b>TELECOMMUNICATIONS REVENUE</b>		
CATV	\$1,321,714	\$1,368,275
Broadband	80,005	84,044
ISP	691,833	614,580
Interdepartmental	23,360	22,708
Total Operating Revenue	<u>2,116,912</u>	<u>2,089,607</u>
<b>TELECOMMUNICATIONS EXPENSE-COMMERCIAL</b>		
Administration & Sales Expense		
Salaries & Wages Expense	141,401	264,911
General Expense	49,697	49,079
Contract Services	1,025,090	1,138,448
IS & Intergovernmental Services	123,892	141,813
Fleet Services	229	1,114
Capitalized A & G Expense	(764)	3,916
Total Admin & Sales Expense	<u>1,339,545</u>	<u>1,599,281</u>
Operations & Maintenance Expense		
Salaries & Wages Expense	231,993	377,812
General Expense	15,845	51,939
Contract Services	42,825	27,104
IS & Intergovernmental Services	4,705	3,491
Fleet Services	19,923	7,526
New Connect Capital	(7,923)	(11,474)
Total Oper & Maint Expense	<u>307,368</u>	<u>456,398</u>
Total Telecommunications Expense	1,646,913	2,055,679
Net Revenues (Expenses) Before Taxes and Depreciation and Amortization	469,999	33,928
Taxes	287,487	286,381
Depreciation and Amortization	<u>142,442</u>	<u>188,970</u>
	429,929	475,351
<b>NET OPERATING REVENUES (EXPENSES)</b>	<u><u>\$40,070</u></u>	<u><u>(\$441,423)</u></u>

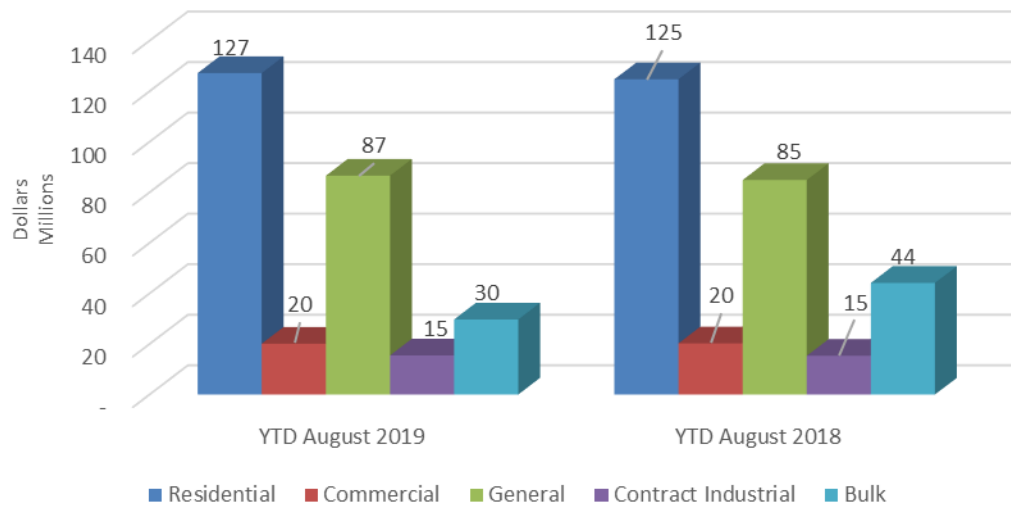
YEAR TO DATE			
August 31, 2019	August 31, 2018	2019/2018 VARIANCE	PERCENT CHANGE
\$10,819,301	\$11,264,731	(\$445,430)	-4.0%
648,534	706,224	(57,690)	-8.2%
5,517,947	4,901,404	616,543	12.6%
207,824	196,504	11,320	5.8%
<u>17,193,606</u>	<u>17,068,863</u>	<u>124,743</u>	0.7%
1,359,443	2,100,185	(740,742)	-35.3%
310,382	291,542	18,840	6.5%
8,677,463	8,812,427	(134,964)	-1.5%
960,900	1,079,166	(118,266)	-11.0%
3,760	6,127	(2,367)	-38.6%
(20,661)	(22,023)	1,362	6.2%
<u>11,291,287</u>	<u>12,267,424</u>	<u>(976,137)</u>	-8.0%
2,165,739	3,156,137	(990,398)	-31.4%
118,873	235,567	(116,694)	-49.5%
526,112	449,756	76,356	17.0%
16,932	22,236	(5,304)	-23.9%
196,393	145,708	50,685	34.8%
(53,010)	(64,741)	11,731	18.1%
<u>2,971,039</u>	<u>3,944,663</u>	<u>(973,624)</u>	-24.7%
14,262,326	16,212,087	(1,949,761)	-12.0%
2,931,280	856,776	2,074,504	242.1%
2,329,457	2,345,362	(15,905)	-0.7%
<u>1,145,465</u>	<u>1,521,765</u>	<u>(376,300)</u>	-24.7%
3,474,922	3,867,127	(392,205)	
<u>(\$543,642)</u>	<u>(\$3,010,351)</u>	<u>\$2,466,709</u>	81.9%

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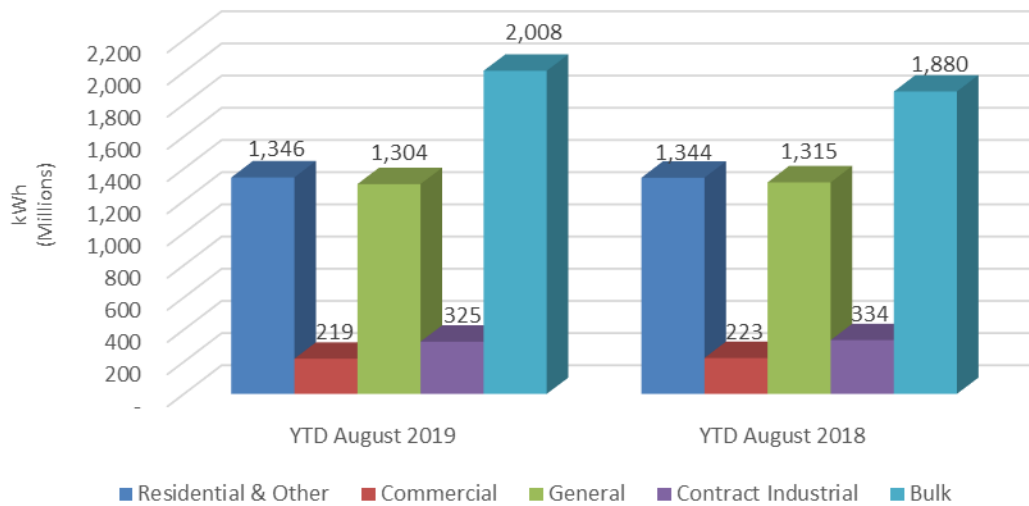


## Supplemental Data

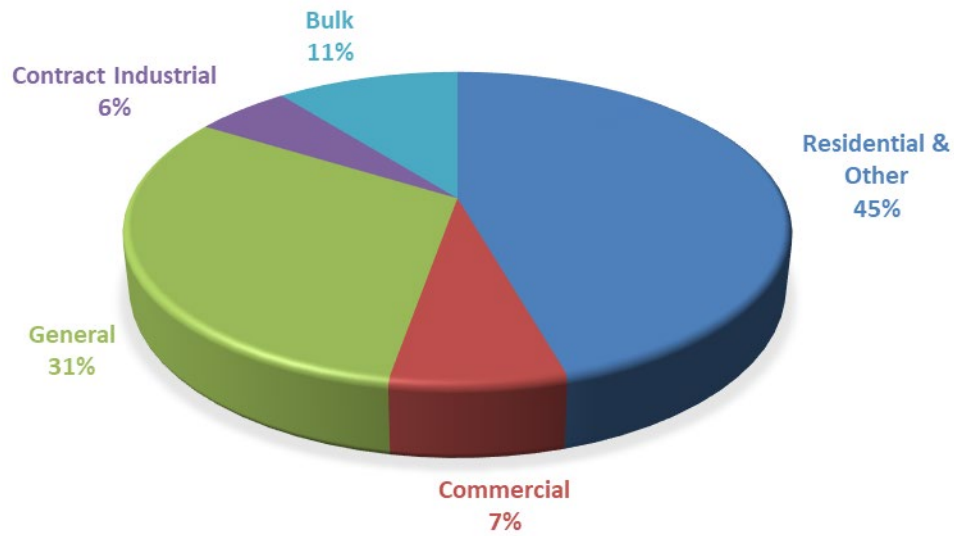
### Sales of Electric Energy Year to Date - August 2019 & 2018



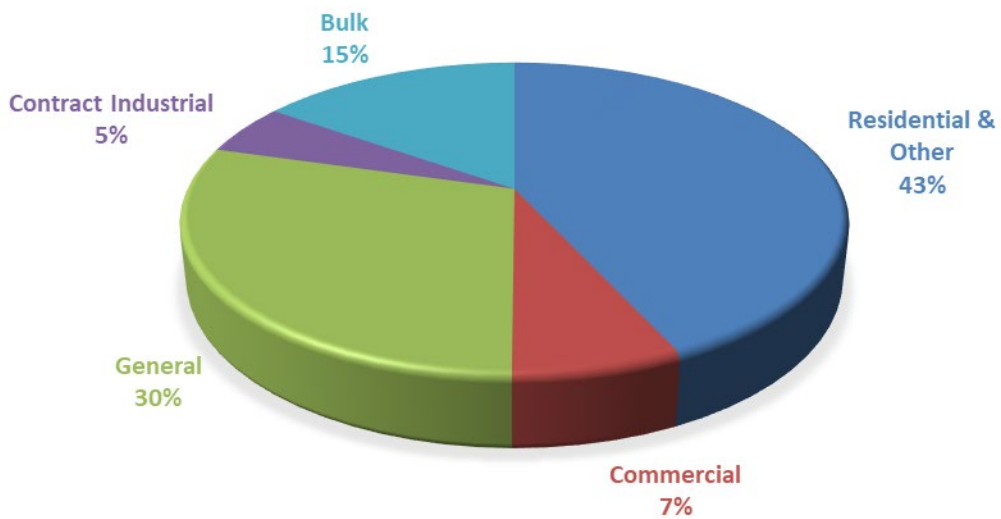
### Total Power Billed Year to Date - August 2019 & 2018



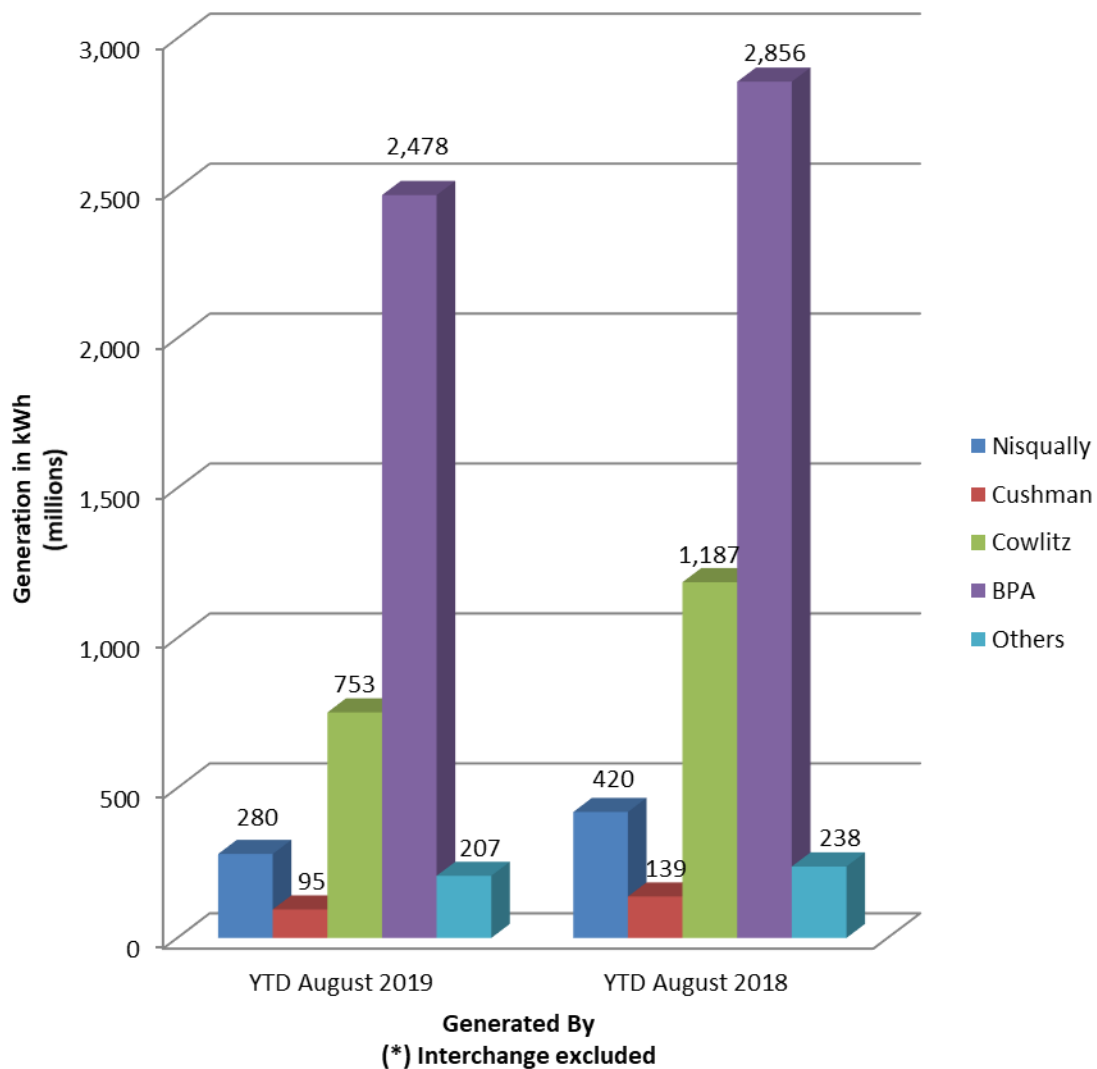
**SALES OF ELECTRIC ENERGY  
YEAR TO DATE - AUGUST 2019 (\$279,173,717)**



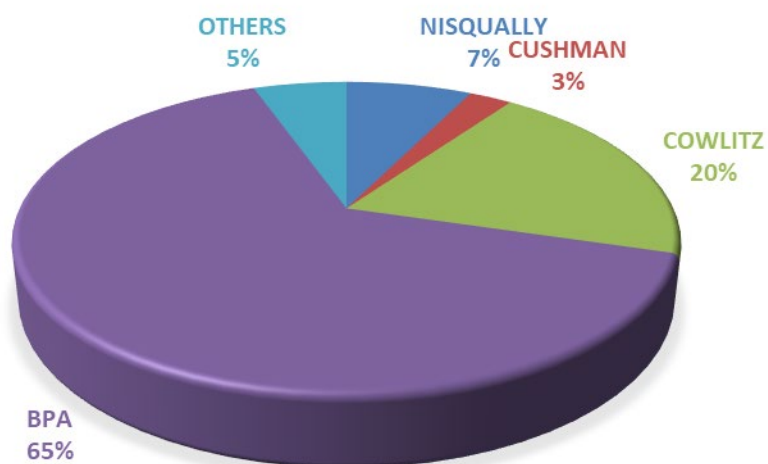
**SALES OF ELECTRIC ENERGY  
YEAR TO DATE - AUGUST 2018 (\$289,366,108)**



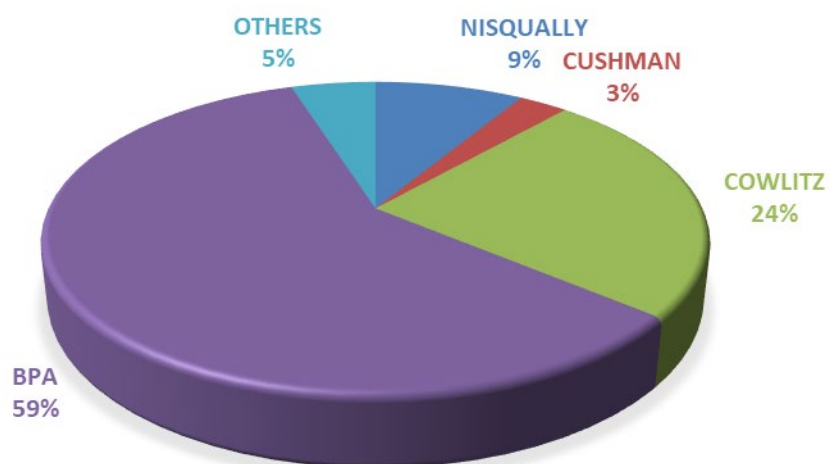
## Power Sources (\*) Year to Date August 2019 & 2018



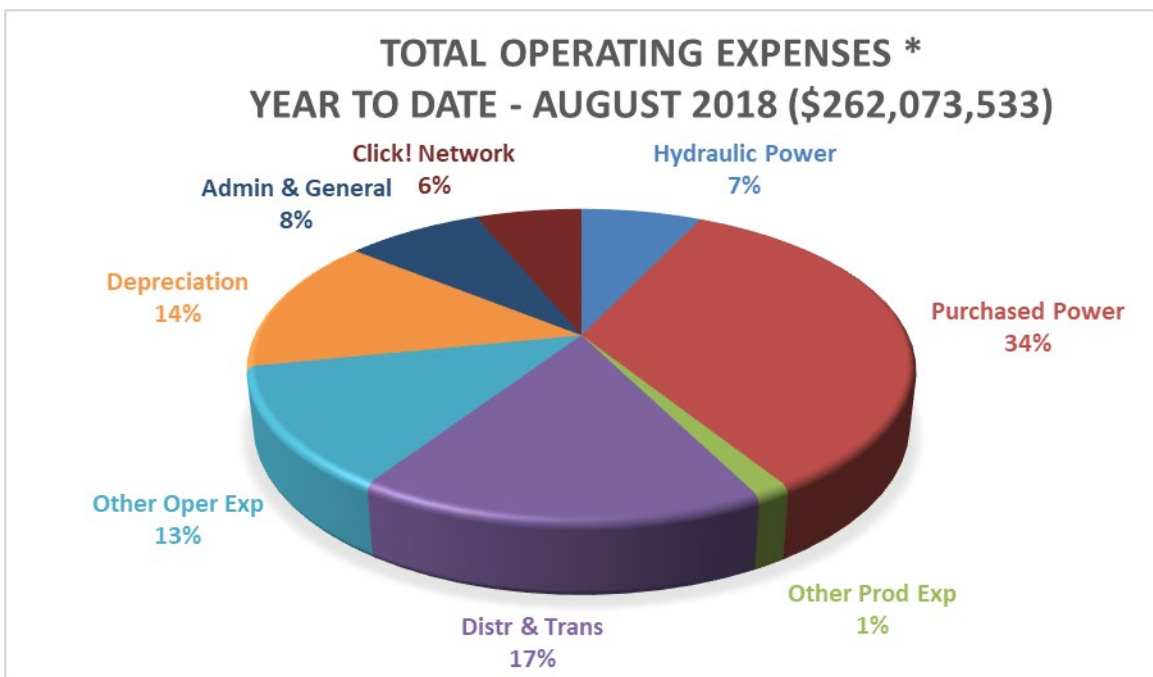
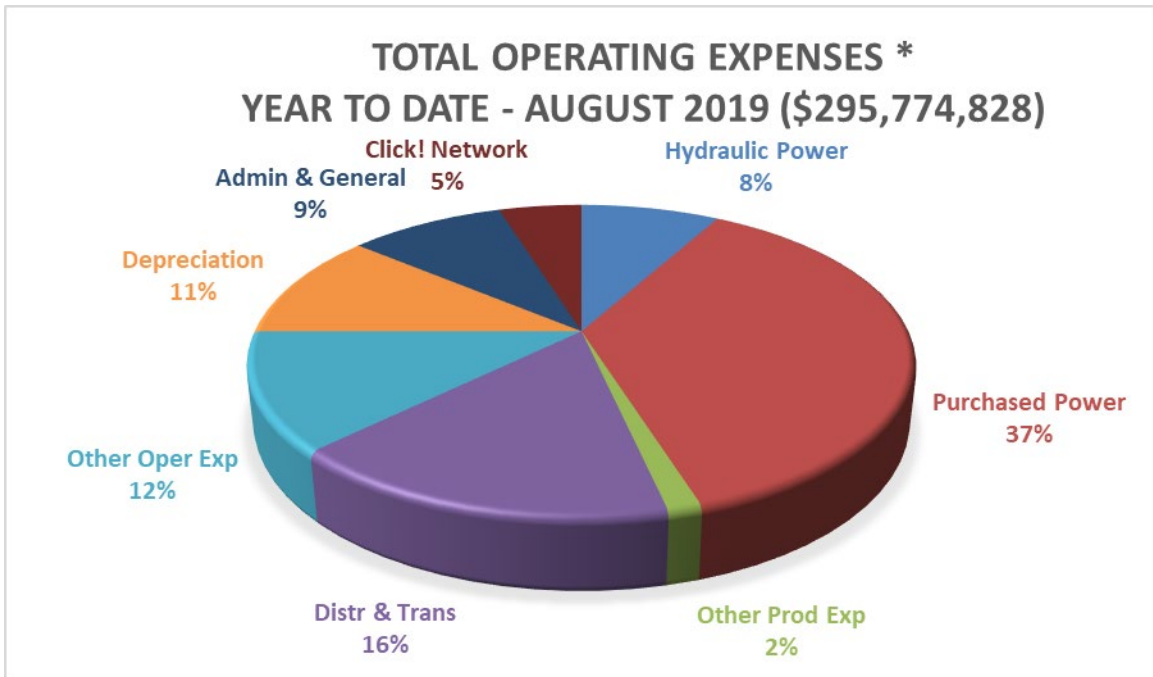
# **POWER SOURCES (\*)** **YEAR TO DATE - AUGUST 2019**



# **POWER SOURCES (\*)** **YEAR TO DATE - AUGUST 2018**



(\*) Interchange excluded



\* City Gross Earnings Taxes are not included in Total Operating Expenses.

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The City of Tacoma does not discriminate on the basis of disability in any of its programs, activities, or services. To request this information in an alternative format or to request a reasonable accommodation, please contact the City Clerk's Office at (253) 591-5505. TTY or speech to speech users please dial 711 to connect to Washington Relay Services.